

App F IX 4

Previous References

1932

File No 63-32

Serial Nos 594 69

Later References

ml 79-31 (67493)

PRESERVED

General and Revenue Secretariat.

Serial Nos 2

Part B for November 1932

SUBJECT

*Proposal of the Davangere Municipal Council
to levy a tax of Rs 10/- for each Drama & Cinema
show and Rs 1/- for each night on Cinema shows*

*69) The DC Chitaldrug
L 3184 of 9-11-32*

*States that the proposal cannot be
sanctioned*

*✓ recd
9/11/33*

Serial
No

59

Letter no A to C 495/32-33 dt
4-10-32 from the Secy, Cin- for
wanting for order of the proposal
of the Dramatic Club to levy a
tax of Rs 10 for each dramatic and
Circus show and Rs 1/- for each night
on Cinema Shows

The Club propose to levy the tax
under Sec 59 (b) (XIII) of the 2nd Regn
The Secy has suggested that the
rate may be reduced to Rs 5/- per
day in respect of dramatic and
circus shows and to annas eight per
night in the case of cinema theatres
and for order

2nd
12/10

It is not clear how the proposed
levy of taxes on Dramas, circuses and
cinema shows falls under section 59 (b) X
The Club is levying a fee under section
70 where any open ground is utilised for the
purpose and they are also collecting
profession tax under section 59 clause X
If the proposed levy is in lieu of profession
tax, the levy is exorbitant and if it is
in addition, the same person has to pay three
taxes in addition to ground rent.
The ^{bill to the} question of levy of entertainment tax is

Amended May - 1932

2179732

File No.

63

of 1932

General and Revenue
Secretariat

under consideration and if the bill is passed, the
govt. can give a portion of the tax to the
local bodies

Info for orders

13/10/32

Please put up a copy of the
Private Levy of Entertainment Tax

Am
15/10

17

1. Private Levy of Entertainment Tax
is introduced for reference under clause 14 of the bill and
the Govt. can assign a portion of the proceeds to local bodies

The Entertainment Tax is proposed to
be treated as a State Levy reserving power for
the apportionment of the proceeds between Govt &
the local bodies. Therefore there is no question
of according sanction to the levy of the tax by the
M.C. under Sec 59(b)(XIII) even if such a Levy
is permissible

Assurance Directorate, Govt. of Madras

Am
24/10

What new to add

Am
26/10

II (Mendy)

Am
3/10

11/11/32

17/11/32

Issue

To the Secy, Engrs - 1

3184 of S - 11-3

State that the proposal can be
handled

1. A Section 14(1) for kindly putting up a copy of the bill referred

Am

17/10 No copy is available to be sent

by the Directorate

19/10

Order of the Government

18/10 A copy might

put up

19/10/32

A copy of the

is put up

19/10

31 OCT
No 3497-

TYPING SECTION
1 NOV 1932

Tel. Address
CHITALDRUG

In reply please refer
N A.G.C 495/32-33
Enclosures

OFFICE OF THE DEPUTY COMMISSIONER
CHITALDRUG DISTRICT

Dated Chitaldrug 4th October 1932

GEN & R
1641
100
L B & BSA

FROM

M SESHADRI Esq MA

Deputy Commissioner

Chitaldrug District

To

R Ranga Rao Esquire B A , B L ,
General Secretary to Government,
B A N G A L O R E

GENERAL SECRETARY,
7 OCT 1932
N. 495

7/10
10/10

I have the honor to forward herewith for the orders of Government the papers received from the President, Davangere Municipal Council regarding the addition of a rule to the Taxation bye-laws of the Municipality to enable ^{them} ~~it~~ to ~~levy~~ levy a tax on circus, dramatic and cinema shows

The proposal is to ^{levy} ~~return~~ a tax of Rs 10 for each show on dramatic and circus troupes and one rupee for each night on cinema shows It is true that no objections have been received in response to the notices published in the Mysore Gazette dated 30th June 1932 However the rates proposed appear to be very high If Government are in favor of sanctioning taxation of this kind I venture to suggest that the rate may be reduced to Rs 5 per day in respect of dramatic and circus troupes irrespective of the number of shows held in the day and to annas eight per night in the case of cinema theatres

I have the honor to be,

S I R,

Your most obedient servant,

M. Seshadri
Deputy Commissioner

DAVANGERE MUNICIPALITY

The following addition is made to the Rules for the imposition of taxes in Davangere Municipality framed under Section 46 (1) & (j) of the Municipal Regulation VII of 1906 by the Davangere Municipal Council and sanctioned by Government in their order No 2441-M1 69-14-137 dated 20th September 1915

25 The following tax shall be levied on Drama, Circus & cinema shows within municipal limits

- | | | |
|---|---------------|--------------------|
| 1 | Drama, Circus | Rs 10-0-0 per show |
| 2 | Cinema | Rs 1-0-0 per night |

B. K. S.
H. C. Subba Rao
President
Davangere M.C.
Pm

H C Subba Rao,
President,
DAVANGERE MUNICIPALITY

Proceedings of the Ordinary Meeting of the Town Municipal Council,
Davangere held on 1st December 1931

P r e s i d e n t

Abdur Razaq, Esqr , B A , LL B , Assistant Commissioner, Davangere Sub-
Division, Present

x x x x x x x

Subject No 20

Resolution

The following resolution No 1 dated
24th October 1931 of the Managing
Committee

x x x x x

3 It is also resolved that it is
advisable to levy tax under
Section 59 (b)(xiii) on all
dramatic, cinema and Circus
shows exhibited within the
Municipal area at the -
following rate -

P a s s e d

- 1) Drama, Circus, Rs 10-0-0 per show
- 2) Cinema, Re 1-0-0 per night

It is expected to realise about
Rs 1,000/-

x x x x x

Sd/ Abdur Razaq, x
President 1-12-31

" C O P Y "

H. Chinnappa
For President, Davangere Municipality

Proceedings of the ordinary meeting of the Town Municipal Council,
Davangere, held on 21st July 1932

P r e s i d e n t

H C Subba Rao, Esqr, B A, Assistant Commissioner, Davangere Sub-
Division, Present

x x x x x x x

Subject No 31

Resolution

Disposal of objections if any
received re the imposition of
tax on all Drama, Circus and
Cinema shows

The bye-law may be sent up to Govern-
ment for sanction

x x x x x x

Sd/ H C Subba Rao,
President 21-7-32

" C O P Y "

H C Subba Rao

Davangere,
July 27, 1932

For President,
DAVANGERE MUNICIPALITY

R. H.

Section ml
File No 63-32
Serial No 69

Diary No of letter repl ed to
1

General and Revenue Secretariat

()
the 193

Date of issue 9 11 32

Signed by M D Sitarawaya

List of enclosures

Copied by

*but the papers by copy
collecting at m...
Examined by
will be use for the*

No L 3184

To the Dep Comm Cmtg
Mr, with refer to your letter
no AB C 495/32-33 of 4-10-32
forwarding particulars of sum due
proposed the sum due
to levy a tax of Rs 10 for each
dramatic and cinema show and
Rs 1/- for each night on
cinema shows, I am directed to
state that a Bill for the
imposition of a tax on entertainment
and other amusements is under
the consideration of the
in the Legislative Council
The tax is proposed to be treated
as a state tax and ^{not be} ~~paid~~
for the appointment of
between the and the local bodies

and ~~was~~ ⁱⁿ ~~the~~ ^{the} ~~normal~~ ^{normal} ~~of~~ ^{of} ~~the~~ ^{the} ~~ml~~ ^{ml}
In these circumstances
can not be before, be sanctioned

- 2 home etc

31/10 7:00
in
18 26/10
27 10/232

General Secretary to Government